

## PUPIL RESIDENCY VERIFICATION AND APPEALS

### 1. Summary of Chapter 309/95

Education Code Sections 48204.5 and 48204.6, Revenue and Taxation Code Section 97.3, and Section 5 of Chapter 309, require any school district adjacent to an international border to make reasonable efforts if a district employee believes that the parent or guardian of a pupil has provided false or unreliable evidence of residency, to determine that the pupil actually meets the residency requirements. In addition, Imperial and San Diego County Superintendents of Schools are prohibited from allocating funds to any school district that has not adopted an appeals procedure for a pupil whose parent or guardian has failed to adequately verify the pupil meets residency requirements.

On June 24, 1999, the Commission on State Mandates (Commission) determined that Chapter 309, Statutes of 1995, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code (GC) § 17500) of Division 4 of Title 2.

### 2. Eligible Claimants

With the exception of community colleges, any school district, as defined in GC Section 17519, that is adjacent to an international border and incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

### Filing Deadlines

#### A. Reimbursement Claims

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a school district for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim.

An actual claim may be filed by February 15 following the fiscal year in which costs were incurred. Claims for fiscal year 2009-10 will be accepted without penalty if postmarked or delivered on or before **February 15, 2011. Claims filed more than one year after the deadline will not be accepted.**

#### B. Late Penalty

##### 1. Initial Claim

Late initial claims are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

##### 2. Annual Reimbursement Claims

Annual reimbursement claims must be filed by February 15 of the following fiscal year in which costs were incurred or the claims will be reduced by a late penalty.

Late annual reimbursement claims are assessed a late penalty of 10% of the claim amount; \$10,000 maximum penalty.

### Minimum Claim Cost

GC Section 17564(a) provides that no claim may be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of

its intent to file a separate claim to the county superintendent of schools and to the SCO at least one hundred and eighty days prior to the deadline for filing the claim.

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure Section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

### **Audit of Costs**

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the Commission. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within thirty days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

### **Retention of Claim Documentation**

All documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or last amended regardless of the year of costs incurred. If no funds were appropriated for initial claims at the time the claim was filed, supporting documents must be retained for three years from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and must be made available to the SCO on request.

### **Address for Filing Claims**

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.**

Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816

Mandated costs claiming instructions and forms are available online at the SCO's Web site: [www.sco.ca.gov/ard\\_mancost.html](http://www.sco.ca.gov/ard_mancost.html). If you have any questions, call the Local Reimbursements Section at (916) 324-5729 or e-mail [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov).

### **3. Reimbursable Activities**

For each eligible school district all direct and indirect costs of labor, materials and supplies, contract services, equipment, travel, and training incurred for the following mandated activities are reimbursable:

#### **A. Determination of Pupil's Residency**

Any reasonable effort to determine a pupil's residency, if the verification occurs at a time other than the annual residency verification required under Title 5, California Code of Regulations, Section 432.

#### **B. Adoption of Appeal Procedure**

The one-time activity of adopting an appeal procedure, substantially similar to Mountain Empire Unified School District's for pupils who fail to adequately verify their residency.

#### **C. Ongoing Activities**

Ongoing activities related to the appeal procedure for pupils who fail to adequately verify their residency, including:

- (1) Notifying a pupil 18 years or older or the parent or guardian of a pupil under 18 years of age of the administrative determination that the pupil failed to adequately verify residency;
- (2) Receipt and evaluation of the request to appeal the proposed exclusion of the pupil;
- (3) Arranging and conducting a formal conference to discuss the proposed exclusion of the pupil;
- (4) Providing the pupil or parent or guardian for inspection purposes only, the documentation supporting the administrative determination that the pupil failed to adequately verify residency;
- (5) Providing a written report of the final decision to a pupil 18 years or older, or the parent or guardian of a pupil under 18 years of age, and the governing board.

### **4. Reimbursement Limitations**

- A. Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected under the Public Records Act (GC § 6250, et al.) federal funds, and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.
- B. Any funds appropriated by Chapter 309, Statutes of 1995, for allocation to the Imperial and San Diego County Superintendents of Schools will be treated as an offset.
- C. Chapter 309, Statutes of 1995, subdivision (b), authorized an annual appropriation in the Budget Act for subsequent fiscal years for this purpose. These funds must be treated as an offset.

---

**5. Claiming Forms and Instructions****A. Form 2, Activity Cost Detail**

This form is used to segregate the detailed costs by claim activity. A separate Form 2 must be completed for each activity being claimed. Costs reported on this form must be supported as follows:

**1) Salaries and Benefits**

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits. In lieu of actual hours the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent attach the time records with the claim. the SCO will review the documented time study for precision and reliability.

**2) Supplies**

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

**3) Contract Services**

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

**4) Equipment**

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase) is considered purchases. The cost of the equipment cannot be expensed for the year of purchase unless permitted by CSM. Only the equipment's yearly depreciated value, using the straight-line method, may be claimed. The Internal Revenue Service "*Publication 946*" may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training is reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

**B. Form 1, Claim Summary**

This form is used to summarize direct costs by claim activity and compute allowable indirect costs for the mandate. Claim statistics must identify the work performed for costs claimed.

**C. Form FAM-27, Claim for Payment**

Form FAM-27 contains a certification that must be signed by an authorized officer of the district. All applicable information from Form 1 must be carried forward to this form for the SCO to process the claim for payment.

Adopted: September 30, 1999  
Amended: March 26, 2010

## **Amended Parameters and Guidelines**

Education Code Sections 48204.5 and 48204.6  
Revenue and Taxation Code Section 97.3

Section 5 of Statutes 1995, Chapter 309  
as amended by Statutes 1995, Chapter 309

### ***Pupil Residency Verification and Appeals*** 05-PGA-64 (CSM 96-348-01)

This amendment is effective beginning with claims filed for the  
July 1, 2005 through June 30, 2006 period of reimbursement

#### **I. Summary and Source of the Mandate**

Statutes 1995, chapter 309, declares that any school district that is adjacent to an international border district shall make reasonable efforts to determine that the pupil actually meets the residency requirements if an employee of that district reasonably believes that the parent or guardian of a pupil has provided false or unreliable evidence of residency. It further provides that County Superintendents of Schools of Imperial and San Diego Counties are not to allocate funds to any school district that has not adopted an appeals procedure for pupils who fail to adequately verify residency.

On June 24, 1999, the Commission found that the test claim legislation constitutes a reimbursable state mandated program within the meaning of article XIII B, section 6 of the California Constitution for the following reimbursable state mandated activities:

- Any “reasonable efforts” to determine a pupil’s residency *if* the verification occurs at a time other than the annual residency verification that is required under Title 5, California Code of Regulations, section 432.
- The one-time activity of adopting an appeals procedure substantially similar to Mountain Empire Unified School District’s for pupils who fail to adequately verify residency.

#### **II. Eligible Claimants**

Any “school district,” as defined in Government Code section 17519, except for community colleges, that is adjacent to the international border and incurs increased costs as a result of this mandate is eligible to claim reimbursement.

#### **III. Period of Reimbursement**

This amendment is effective beginning with claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

At the time this test claim was filed, Government Code section 17557 stated that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the claimants

on November 19, 1996. Statutes of 1995, Chapter 309, had an urgency clause making it effective August 3, 1995. Therefore, all costs incurred on or after August 3, 1995, for Statutes of 1995, Chapter 309, are eligible for reimbursement pursuant to these parameters and guidelines.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If total costs for a given year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

#### **IV. Reimbursable Activities**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

The direct and indirect costs of labor, materials and supplies, contracted services, fixed assets, and travel incurred for the following mandate components are reimbursable:

- Any "reasonable efforts" to determine a pupil's residency *if* the verification occurs at a time other than the annual residency verification that is required under Title 5, California Code of Regulations, section 432.
- The one-time activity of adopting an appeals procedure substantially similar to Mountain Empire Unified School District's for pupils who fail to adequately verify residency.

#### **V. Claim Preparation and Submission**

Claims for reimbursement must be timely filed and identify each cost element for which reimbursement is claimed under this mandate. Claimed costs must be identified each reimbursable activity identified in Section IV of this document.

## SUPPORTING DOCUMENTATION

Claimed costs shall be supported by the following cost element information:

### A. Direct Costs

Direct Costs are defined as costs that can be traced to specific goods, services, units, programs, activities, or functions.

Claimed costs shall be supported by the following cost element information:

#### 1. Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved.

Describe the reimbursable activities performed and specify the actual time devoted to each reimbursable activity by each employee, the productive hourly rate, and the related employee benefits.

Reimbursement includes compensation paid for salaries, wages, and employee benefits. Employee benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contributions to social security, pension plans, insurance, and worker's compensation insurance. Employee benefits are eligible for reimbursement when distributed equitably to all job activities performed by the employee.

#### 2. Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of the materials and supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing, consistently applied.

#### 3. Contract Services

Provide the name(s) of the contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity(ies) performed by each named contractor and give the number of actual hours spent on the activities, if applicable. Show the inclusive dates when services were performed and itemize all costs for those services. Attach consultant invoices to the claim.

#### 4. Fixed Assets

List the purchase price paid for equipment and other fixed assets acquired for this mandate. Purchase price includes taxes, delivery costs, and installation costs. If the equipment or other capital asset is used for purposes other than this mandate, only the pro rata purchase price can be claimed.

#### 4. Travel

Travel expenses for mileage, per diem, lodging, and other employee entitlements are eligible for reimbursement in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of the travel, inclusive dates and times of travel, destination points, and travel costs.



## 5. Training

The cost of training an employee to perform the mandated activities is eligible for reimbursement. Identify the employee(s) by name and job classification. Provide the title and subject of the training session, the date(s) attended, and the location. Reimbursable costs may include salaries and benefits, registration fees, transportation, lodging, and per diem.

### B. Indirect Costs

Indirect costs are defined as costs which are incurred for a common or joint purpose, benefiting more than one program and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of central government services distributed to other departments based on a systematic and rational basis through a cost allocation plan.

1. School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.
2. County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the State Department of Education.

## VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If the Controller has initiated an audit during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

## VII. Offsetting Savings and Other Reimbursement

Any offsetting savings the claimant experiences as a direct result of the subject mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including but not limited to, service fees collected under the Public Records Act (Gov. Code, § 6250 et al.), federal funds and other state funds shall be identified and deducted from this claim.

The test claim legislation appropriated \$147,575 from the General Fund to the Superintendent of Public Instruction to be allocated to the County Superintendent of Schools of Imperial and San Diego Counties, for the purpose of assisting school districts that are adjacent to the international border with pupil residency verification. Any portion of this additional allocation received by international border school districts shall be treated as an offset. Also, funds

---

<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code

appropriated in the Budget Act in subsequent fiscal years for this purpose shall be treated as an offset.<sup>2</sup>

#### **VIII. State Controller's Office Required Certification**

An authorized representative of the claimant shall be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandated by the State contained herein.

---

<sup>2</sup> Statutes of 1995, Chapter 309, section 6. Subdivision (a) allocates \$26,950 to the County Superintendent of Schools of Imperial County and \$120,625 to the County Superintendent of Schools of San Diego County. Subdivision (b) authorized an annual appropriation in the Budget Act for subsequent fiscal years for this purpose.

<b>PUPIL RESIDENCY VERIFICATION AND APPEALS CLAIM FOR PAYMENT</b>			<b>For State Controller Use Only</b>		<b>PROGRAM <span style="font-size: 2em; font-weight: bold;">182</span></b>	
(01) Claimant Identification Number			(19) Program Number 00182 (20) Date Filed (21) LRS Input			
(02) Claimant Name			(22) FORM-1, (03)(a)			
County of Location			(23) FORM-1, (03)(b)			
Street Address or P.O. Box			(24) FORM-1, (04)(1)(f)			
Suite			(25) FORM-1, (04)(2)(f)			
City			(26) FORM-1, (04)(3)(f)			
State			(27) FORM-1, (06)			
Zip Code			(28) FORM-1, (07)			
Type of Claim			(29) FORM-1, (09)			
(03) (09) Reimbursement <input type="checkbox"/>			(30) FORM-1, (10)			
(04) (10) Combined <input type="checkbox"/>			(31)			
(05) (11) Amended <input type="checkbox"/>			(32)			
Fiscal Year of Cost			(33)			
Total Claimed Amount			(34)			
Less: 10% Late Penalty (refer to attached Instructions)			(35)			
Less: Prior Claim Payment Received			(36)			
Net Claimed Amount			(37)			
Due from State			(38)			
Due to State			(39)			

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting savings and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer \_\_\_\_\_

Date Signed \_\_\_\_\_

Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

Type or Print Name and Title of Authorized Signatory \_\_\_\_\_

(38) Name of Agency Contact Person for Claim \_\_\_\_\_

Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

Name of Consulting Firm / Claim Preparer \_\_\_\_\_

Telephone Number \_\_\_\_\_

E-mail Address \_\_\_\_\_

**PROGRAM**  
**182**

**PUPIL RESIDENCY VERIFICATION AND APPEALS**  
**CLAIM FOR PAYMENT**  
**INSTRUCTIONS**

**FORM**  
**FAM-27**

- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown in the attached Form-1 line (11). The total claimed amount must exceed \$1,000.
- (14) Initial claims must be filed as specified in claiming instructions. Annual reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims must be reduced by a late penalty. Enter zero if the claim is timely filed. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Claims: FAM-27 line(13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form-1, (04)(1)(f), means the information is located on Form-1, line (04)(1), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement of Certification of Claim. The claim must be dated, signed by the agency's authorized officer, and must type or print name, title, telephone number and E-mail address. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and E-mail address of the agency contact person for the claim. If claim is prepared by external consultant, type or print the name of the consulting firm, telephone number, and e-mail address.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS TO:**

***Address, if delivered by U.S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 700  
Sacramento, CA 95816**

<b>PROGRAM</b> <b>182</b>	<b>PUPIL RESIDENCY VERIFICATION AND APPEALS</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>
(01) Claimant			(02) Fiscal Year ____ / ____			
<b>Claim Statistics</b>						
(03) (a) Number of pupils for whom residency verification was requested						
(b) Number of appeals requested due to determination of non-residency						
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
1. Determination of Pupil's Residency						
2. Adoption of Appeal Procedure						
3. Ongoing Activities						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate					[Refer to claiming instructions]	%
(07) Total Indirect Costs					[Line (05)(f) - line (05)(d) - \$ <input type="text"/> ] x line (06)	
(08) Total Direct and Indirect Costs					[Line (05)(f) + line (07)]	
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount					[Line (08) - {(line (09) + line (10))}]	

<b>PROGRAM</b>  <b>182</b>	<b>PUPIL RESIDENCY VERIFICATION AND APPEALS</b>  <b>CLAIM SUMMARY</b>  <b>INSTRUCTIONS</b>	<b>FORM</b>  <b>1</b>
----------------------------------	--	-----------------------------

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) (a) Enter the number of pupils for whom residency verification was requested at a time other than the annual verification of residency required by Title 5, California Code of Regulations, Section 432.
- (b) Enter the number of appeals requested in order to determine non-residency.
- (04) Reimbursable Activities. For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Enter the indirect cost rate from the Restricted Indirect Cost Rates for K-12 Local Educational Agencies (LEAs) Five Year Listing issued by the California Department of Education (CDE) School Fiscal Services Division, for the fiscal year of costs.
- (07) Total Indirect Costs. From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d) and any other item excluded from indirect cost distribution base in accordance with CSAM Procedure 915. Enter zero if there are no exclusions.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

<b>PROGRAM</b> <b>182</b>	<b>PUPIL RESIDENCY VERIFICATION AND APPEALS</b> <b>ACTIVITY COST DETAIL</b>						<b>FORM</b> <b>2</b>
(01) Claimant				(02) Fiscal Year			
(03) Reimbursable Activities : Check only one box per form to identify the activity being claimed.  <div style="display: flex; justify-content: space-around;"> <span><input type="checkbox"/> Determination of Pupil's Residency</span> <span><input type="checkbox"/> Adoption of Appeal Procedure</span> </div> <div style="display: flex; justify-content: center; margin-top: 10px;"> <span><input type="checkbox"/> Ongoing Activities</span> </div>							
(04) Description of Expenses				<b>Object Accounts</b>			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
(05) Total <input type="text"/> Subtotal <input type="text"/> Page: ____ of ____							

<b>PROGRAM</b> <b>182</b>	<b>PUPIL RESIDENCY VERIFICATION AND APPEALS</b>	<b>FORM</b> <b>2</b>
	<b>ACTIVITY COST DETAIL</b>	
	<b>INSTRUCTIONS</b>	

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities. Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 shall be prepared for each applicable activity.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box checked in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to the SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and Benefits</b>									
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contracted Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
<b>Travel and Training</b>	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Travel									
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Enter totals from line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row.